For the reasons set forth in our opinion of May 23, 1974, to the Honorable Marvin Mandel, we believe that these circuit breaker extension bills are constitutional.

House Bills 1178, 89, and 861 and Senate Bill 738 each amend provisions of the present Section 12F-1. While we have reviewed these kills and find each of them to be constitutional, if the circuit breaker extension bills are signed, these bills should not be signed. If they are signed prior to the circuit breaker extension bills, they will be repealed by the signing of those bills. If they are signed after the circuit breaker extension bills, they will amend nonexistent subsections of Section 12F-1. In addition, the concepts set forth in these bills are incorporated in the tax credit extension bills.

House Bill 1178 and Senate Bill 738 both amend the present Section 12F-1 (b) (5) to correct an inadvertent reference to Section 12F-6 instead of Section 12F-7. This same correction has been made in both House Bill 1168 and Senate Bill 731 in Subsection 12F-1 (a) (10).

House Bill 89 amends Section 12F-1(b) (1) of the present law. The purpose of this bill is to permit a disabled homeowner who has qualified for total disability benefits but has not begun receiving the same to qualify for a tax credit. We believe that inadvertently in the line between Line 83 and 84 of the hill, the word "for" has been deleted. A provision substantially similar to this amendment appears in House Bill 1168 and Senate Bill 731 in Subsection 12F-1(a)(6).

House Bill 865 amends Section 12F-1(d) to permit the acceptance of late tax credit applications up to September 30, under certain circumstances. Identical language appears in House Bill 1168 and Senate Bill 731 in Subsection 12F-1(f).

Finally, House Bill 861 amends Subsection 12F-1(b) (3) to redefine the term "combined incomes." While the language differs slightly, the import of the definitional change is also contained in House Bill 1168 and Senate Bill 731 in Subsection 12F-1(a) (2).

In conclusion then, it is our opinion that if the circuit treaker extension bills, Senate Bill 731 and House Bill 1168, are signed, Senate Bill 738, House Bill 1178, House Bill 89, House Bill 865, and House Bill 861 should not and need not be signed. However, in the event that neither Senate Bill 731 nor House Bill 1168 is signed, it is our orinion that each of the other bills is constitutional and legally sufficient.

Very truly yours, Francis Bill Burch